

Conduct Audit Report

Client Name: Akash & co

Audit No: CUST0003/AUD/25/00023 - Statutory Audit

| SI No | Heading | Check Point | Comments | Annexures |
|-------|---|---|----------|-----------|
| 1 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Inventories | Are Inventories classified into: a. Raw Materials | | |
| 2 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Inventories | Are Inventories classified into: b. Work-in-progress | | |
| 3 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Inventories | Are Inventories classified into: c. Finished goods | | |
| 4 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as: d. Others (specify nature). | | |
| 5 | Statement of Profit and Loss Checklist - Additional Information | Are the following information disclosed in the notes to the accounts: a. Is disclosure for adjustments to carrying amount of investments for diminution in value of the investments is made? | Remarks | Yes |
| 6 | Statement of Profit and Loss Checklist - Additional Information | Are the following information disclosed in the notes to the accounts: b. Is exchange gain/loss on account of foreign exchange fluctuations (other than cost as per para 4(e) of AS 16) are disclosed separately? | Remarks | |